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Current Topics.

Divorce by Post.

FOR SOME time past the newspapers have been talking of a very easy system of divorce—what might be called painless dissolution—and now we read that its inventor, Senor ARTURO DEL TORO, of Mexico, and the United States, is in London to develop his business. It is all done by correspondence and pleadings, and according to Senor DEL TORO, neither of the parties need appear if the petitioner gives a power of attorney, and a complacent Mexican Court will issue its decree. The nominal grounds do not appear to include the unpleasant feature of adultery, but are said to be (1) lack of marital relations for six months; (2) mental cruelty; (3) incompatibility of temper; (4) failure to maintain and desertion. So that it would appear to be as easy to get a divorce in Mexico as in Soviet Russia, where, by the way, it has recently been decreed that it may be done by post, what happens if there is a defence is not stated, but the painless system seems to operate only where the proceedings are collusive or the respondent party is willing to let a decree go in default. But when the inventor says that he has come here at the request of a number of "prominent British barristers" ("barrister" in popular Americanese means "lawyer"), whose clients are interested in the process, it should be most emphatically stated that no such decree purporting to dissolve a marriage of people domiciled in England would be recognised by the English Courts, and it is doubtful if the High Court would accept as valid a decree of a foreign court so obtained in the case of people not domiciled here.

Birth Control by Order.

AS REPORTED by a London morning newspaper, a doctor of medicine, addressing a church conference at Oxford, is responsible for the announcement that: "A certain statutory committee has made a rule compelling blind persons in their employment, who are contemplating marriage, to produce a medical assurance that the marriage will be childless. Defiance of the rule entails dismissal!" The doctor further states that the committee "rightly wishing to discountenance the marriage of blind workers under their care" passed the rule, and that, in accordance with it, "two blind young couples under the care of this committee, have expressed in writing their willingness to undergo sterilisation and so comply with the committee's rule." Possibly a question in Parliament may later on be asked as to this extraordinary matter, but meanwhile the local police might give attention to it. Even a strong and healthy prize-fighter cannot in law consent to violence which sends him unconscious to the floor for ten seconds (that he is suffered to do so is, of course, due to the legal fiction that he is giving a light sparring exhibition), and no reasonable doubt can be entertained that an operation for permanent sterilisation is as illegal as one for abortion. A surgeon performing it, therefore, save only for the health of his patient, commits a serious and punishable offence, however lawful such a course might be in California. The question whether it would be "infamous conduct" in the professional sense would be one for the statutory body which exercises discipline over the profession. The statutory committee which has made this rule, under whatever Act of Parliament constituted, has, of course, no right to do so, and it is wholly *ultra vires*, though a private employer can elect to be served by unmarried or childless persons only if he pleases. A committee which is the creature of statute cannot make a rule against public policy, and, without a shadow of doubt, a rule to prevent lawfully married couples from having children would be of this nature. Thus it may be assumed that, by *mandamus* or other appropriate process, the committee could be either compelled to revoke the rule or restrained from acting on it. Birth control voluntarily adopted by a couple, a practice which they can discontinue at will, is one thing, and permanent sterilisation, which must continue even if, later on, they desire children, is another and very different matter. If the reason for the sterilisation is to save the rates from the possible burden of maintaining the children of the blind, the aspect of the matter appears worse. If it is to save the future generation from taint, there are plenty of diseased people who are potentially more unfit parents than the blind.

Continental Criticism of English Police Methods.

A CORRESPONDENT of THE SOLICITORS' JOURNAL at present in Switzerland, tells us that the reports which have appeared in most of the leading continental newspapers of the recent "running-down" of a policeman by motor-bandits have caused astonishment in official circles abroad. The motor bandit is practically unknown on the continent for the reason that police and customs officials dealing with motorists are armed with revolvers, and attempts to evade arrest and search are calculated to prove disastrous to offenders. Within the frontiers of Switzerland, so complete are the strategic telephone arrangements that a motorist either deliberately running the gauntlet or slipping past a customs station before being observed is certain to find his way blocked a little farther on by a display of armed authority that cannot be ignored. Police authorities on the continent are at a loss to understand why their English confrères are not similarly equipped for dealing with the motor-bandit menace.

Maritime Law Unification.

THE GOOD results already achieved by the Comité Maritime International in the direction of the unification of maritime law by international convention were referred to by M. Paul Hymans, the Belgian Minister for Foreign Affairs, in his welcoming speech to the delegates of the Comité at the seventeenth conference, held at Antwerp between 1st August and 5th August. It will be a matter of considerable satisfaction in this country that Great Britain has taken an active part in furthering this cause. As Sir LESLIE SCOTT, K.C., pointed out on behalf of the British delegation, Great Britain was one of the first nations to give statutory effect to the provisions of the Convention of Bills of Lading of 1924 by passing the Carriage of Goods by Sea Act, 1924, and similar legislation has been enacted in Australia, India and the majority of the Crown Colonies. The statute has since then been interpreted by cases of such far-reaching importance as "*The Touraine*" [1928] P. 58; *Brown & Co.* v. *T. & J. Harrison* (1927), 96 L.J. K.B. 1025; *Gosse Millerd* v. *Canadian Government Merchant Marine* [1929] A.C. 223; and *Silver* v. *Ocean S.S. Co.* [1930] 1 K.B. 416, and it is now an accepted part of our English maritime law. The only reason why Great Britain has not taken a similar lead with regard to the other three Brussels International Conventions of 1924 and 1926 (concerning maritime mortgages and liens, limitation of shipowners' liability and immunity of state ships) is stated, in a letter from the President of the Board of Trade to the Comité, to be pressure of Parliamentary business. If this is the only reason, it is to be hoped that when priority of importance is considered, the urgency of the cause of the international consolidation of maritime law will not be forgotten.

Bathing in the Regent's Canal.

IT SEEMS regrettable that, when youths and boys were summoned before two magistrates for bathing in the Regent's Canal, there should have been such a wide difference in their method of dealing with the cases. Mr. CLARKE HALL, after commenting on the action of the police in arresting the offenders, and suggesting that their names and addresses might have been taken instead, inflicted fines of threepence each. Mr. BARRINGTON-WARD, after stating his opinion that the practice should be stopped, bound over those before him for judgment, but intimated that he would impose the maximum penalty of 40s. in future cases. The proceedings arose under an Act of George III, which Mr. CLARKE HALL appeared to consider out of date, while Mr. WARD, referring to its date, said "it is none the worse for that." Assuming that it was the private Act relating to the undertaking, no doubt the section in question prescribed a penalty for trespassing on similar lines to that contained in s. 16 of the Railway Regulation Act, 1840. The need for such a penalty when the user of land by a public utility company involves danger to the trespasser is obvious, and the date of the Act imposing it hardly seems a material factor. A canal is necessarily out of the depth of a small boy, and if he bathes in it without supervision and cannot swim, he is in serious danger. Again, complaints have been received of wilful damage, such as ropes being cut, leaving barges to drift, also hatches thrown overboard, and life-belts destroyed, etc. If the matter is considered, therefore, Mr. WARD'S handling of the cases appears much to be preferred. Possibly the question of indecency was unduly stressed by the police before Mr. HALL, whose fine of threepence might meet the offence of a little boy exposing his nudity, but would not compensate for the trouble caused to his elders and betters in seeing that he kept out of mischief, and possibly effecting rescue, etc. Perhaps it was in the back of Mr. HALL'S mind that a boy who wants to bathe when the temperature is ninety or so should have the opportunity of doing so. It is, however, for local authorities to provide safe places for this purpose. Children like rolling down a grassy bank, but no magistrate would tolerate their habitual use of that of a railway in a cutting for the purpose.

Middle Temple Hall Change.

THOSE QUITE numerous members of the Middle Temple who are in the habit in term time of enjoying a post-prandial chat and smoke on the steps of the entrance to the ancient Tudor Halls will have a surprise when they come back to their beloved haunt. Whether it will be to the liking of the experienced juniors who were wont to spend a cheery ten minutes on these steps remains to be seen, for they find the straight steps that have existed since 1745 gone—gone also the supporting balustrades and the "light-house" posts at the end. The lovers *temponis acti* are at work in the Inn, and next term will see a revival of the semi-circular steps such as graced the entrance between 1667 and 1745, sans balustrade and posts. But in those days it was not a corner as now, as there was an extension of the hall building as far as Middle Temple Lane in the form of Benchers' Chambers which rose to the same height as the hall roof. The entrance was then surmounted by a sort of square watch tower, whereas for the last century the present square tower with spirelike pinnacles at each corner has stood over the clock. There was an intervening period, 1745-1832, when the tower took the form of a very picturesque cupola supported by columns. Meanwhile the painters have been busy on all the Middle Temple Chambers, and it has been found necessary to repair a crack in the western wall of the hall.

"Lisbon Wine."

Mr. A. DOUGLAS COWBURN, the coroner, has commented at more than one inquest on the effects of a liquor sold under the name of "Lisbon Wine" in various quarters in South London. This drink was described as being made from the dregs of port wine drawn from casks with hot water, fortified with methylated spirits, and was stated to have caused a number of deaths. If the facts alleged are true, there is certainly need for inquiry and punishment of those responsible for the sale of such horrible stuff for human consumption. Similar poison is also said to be sold at Glasgow, under the name "Red Biddy." The Anglo-Portuguese Commercial Treaty Act, 1914, precluded the description "port" and "Madeira" being applied to wine other than the produce of Portugal and Madeira respectively. Before that, there was no doubt a considerable sale of crude manufactured liquor, highly fortified, and coloured with logwood or otherwise, as "port," and no doubt the name "Lisbon Wine" is an attempt to suggest that the product sold is in the nature of port. The Portuguese Embassy, however, has lost no time in explaining that this so-called "Lisbon Wine" has nothing to do with Portugal. By s. 130 of the Spirits Act, 1880, heavy penalties are imposed on those who prepare or sell methylated spirits as a beverage, or use them in the preparation of a beverage, and s. 13 of the Finance Act, 1924, gives the Commissioners of Customs and Excise power to make regulations respecting the substances to be mixed with spirits in making various kinds of methylated spirits. There was an impression at the time that they had discovered something so nasty that even an habitual drunkard would be repelled by it, but, unfortunately, this does not seem to be true. The sale of anything containing methylated spirits for drinking being punishable, the law is not at fault, and it merely remains to ascertain whether it has been violated in the way suggested by Mr. COWBURN, and, if so, to punish the offenders. Perhaps the prohibition on the sale of non-Portuguese wine as "port" should be extended to prevent any reference to any Portuguese town or district—and, indeed, we could much improve our law, both as to food and drink, by a statute on the lines of the Pure Food Acts in America, so that those who ask for claret, burgundy, whisky, brandy, etc., shall have the definite article they require. However, the repeated failure of "Pure Beer Bills" to exclude the sale of beverages as beer, unless made from malt and hops, indicates opposition to such measures quite beyond the moral courage of modern politicians to overcome.

The Payment of Death Duties.

ESTATE duty on real property can be paid in three ways :—

(1) In one sum, at the expiration of one year from the date of the death giving rise to the claim for duty. No interest is payable ; no discount is given if payment is made earlier, or

(2) By eight equal half-yearly instalments, the first of which is due at the end of one year from the date of the death (Finance Act, 1896, s. 6 (8)). The unpaid duty carries interest at 4 per cent. per annum after the first year (Finance Act, 1919, s. 30), or

(3) By equal half-yearly instalments, the first being payable as above, and the same rule applying as to interest.

Income tax and sur-tax are not deductible from interest payable to the Inland Revenue on unpaid estate duty (Finance Act, 1896, s. 18, and see *Inverclydes Trustees* v. *Millar* [1924] A.C. 580). The question may therefore arise whether it is not better business to pay the duty in one sum at the expiration of the year from death, and borrow the amount required to pay the duty, since by this means income tax and sur-tax may be deducted from the interest paid.

There are obviously two factors to be considered : (1) the rate of tax ; and (2) the rate of interest.

Now, as regards the rate of tax (by which the aggregate rate of income tax and sur-tax is meant) even the most cautious man would feel himself safe in assuming that there is not much likelihood of any reduction for a good while to come. For the purposes of this article it will be assumed that the present rate will remain constant. If it increases, the arguments herein become of greater force. The question then resolves itself into ascertaining what rate of tax in the pound (i.e., the aggregate of income tax and sur-tax) must be assumed to be deductible from the interest on the loan raised to pay the estate duty, in order to be at least equal to the difference between the rate of interest charged on the loan and that charged by the Inland Revenue on unpaid estate duty, i.e., 4 per cent.

This can be readily arrived at in the following manner :—

If x = the rate of interest on loan, then $x-4$ = the difference between it and the rate charged by the Inland Revenue, and £ $\frac{x-4}{x}$ will equal the lowest rate in the pound on income tax and sur-tax deductible which will make it worth while to adopt the course suggested of raising a loan.

All this sounds rather mathematical and more suited to accountants than solicitors, though in passing I would most strongly deprecate the attitude of many solicitors that any but the simplest calculations are beyond their capacity.

However, in this instance an example will suffice to show that the matter is really very simple.

Let us assume that our client goes to his bank and borrows at the rate of 5 per cent. per annum.

Then applying our formula :—

$\frac{£5-4}{5} = \frac{£1}{5} = 4s.$ That is to say, our client must pay a flat rate of more than 4s. in the pound in tax to make it worth while for him to raise a loan. Similarly, if the rate of interest is 5¼ per cent., the flat rate of tax must be over 4s. 8d. If the rate of interest is 5½ per cent., the flat rate of tax must be over 5s. 5½d.

It must be emphasised that the *average* rate of duty on all the taxable income is the determining factor.

As the Chancellor of the Exchequer said in his Budget speech, "No person with an income below £3,000 a year pays the full rate."

Let us now take an example and assume that our client is married, has two children eligible for children's allowances, and earns £2,500 per annum from his business and succeeds to real property worth £2,500 per annum on which the estate duty is £7,000.

	£	s.	d.	£	s.	d.
Income from business				2,500	0	0
,, ,, real property				2,500	0	0
				5,000	0	0
Allowances—						
Personal and wife's ..	225	0	0			
Children	110	0	0			
Earned income ..	250	0	0			
				585	0	0
Taxable income				£4,415	0	0
Income tax at 4s. 6d.				993	7	6
Less Allowance of 2s. 6d. on £250 ..				31	5	0
				962	2	6
Sur-tax—	£	s.	d.			
£500 at 1s.	25	0	0			
£500 at 1s. 3d. ..	31	5	0			
£1,000 at 2s.	100	0	0			
£415 at 3s.	62	5	0			
				218	10	0
Total tax				£1,180	12	6

But his actual income will be reduced either by the 4 per cent. interest payable on the unpaid instalments of death duty or by the interest on the instalments paid of which he would otherwise have had the benefit and which can be assumed to be not less than 5 per cent. Taking it at 4 per cent. per annum the amount will be £280, reducing the actual income to £4,720. The effective rate of tax will therefore be 5s.

Succession duty payable by a successor entitled to an absolute interest in respect of real and leasehold property may be paid in the same three ways as those in which estate duty on real property may be paid, interest being payable in the same manner and at the same rate.

The same considerations as regards method of payment apply as in the case of estate duty.

Succession duty payable by a successor taking for life or having a limited interest may be paid in one of the three following ways :—

(1) By eight equal half-yearly instalments, the first payable as above (Succession Duty Act, 1853, s. 21), i.e., in 4½ years from the date of the succession ; or

(2) By two moieties, the first by four equal yearly instalments commencing one year after the successor became beneficially entitled, and the second moiety on the day for the payment of the last instalment of the first moiety. If not so paid, the second moiety is to be paid by four yearly instalments, with interest at 4 per cent. from the last-mentioned date (Custom and Inland Revenue Act, 1888, s. 22 (1)), i.e., in four years from the date of the succession, unless the option to pay the second moiety by instalments is exercised ; or

(3) In full under discount at 4 per cent. per annum (Succession Duty Act, 1853, s. 40, and Customs and Inland Revenue Act, 1888, s. 22 (2)). The discount allowed is in practice based on a period of 3¼ years, less the time that has elapsed since the death giving rise to the claim.

If the successor dies before all the instalments which, if paid half-yearly, would have become payable, i.e., before the expiration of 4½ years from the death, the remaining instalments cease to be paid, and if payment has been made by method (2) and (3) above, the Inland Revenue should be asked to re-calculate the duty and return the amount overpaid.

Consideration of the advisability of adopting the method of payment by raising a loan is, in the case of duty payable by a

successor having a limited interest, complicated by the provisions to cesser of duty set out above.

In the case of the successor who only pays 1 or 1½ per cent., the amount involved is ordinarily relatively so small that method (1) is probably the most convenient.

But where the rate is higher, the burden is more severe, and it is worth while to ascertain whether the loan method is not advantageous.

Adopting method (2), i.e., paying one-eighth of the duty yearly for four years and then exercising the option to pay the remaining half by four yearly instalments bearing interest at 4 per cent. per annum, the best course would be at the end of the 4½ years, when the second moiety becomes due, to borrow this amount, when the same consideration would apply as stated above with regard to estate duty.

Legacy duty, though generally not allowed to be paid by instalments, may be so paid in respect of the duty on :—

(1) Annuities for the legatee's life ; and

(2) A legacy or residue to a person for life, and then to other persons.

Legacy duty in such cases is payable by four equal annual instalments, without interest, the first instalment being payable at the end of one year from the date of death. It may, however, be paid under discount of 4 per cent. per annum (Succession Duty Act, 1853, s. 40).

In these cases the same advantage would accrue by raising a loan as that stated above in the case of estate duty.

To sum up, the loan method is advantageous where the taxpayer pays tax at a flat rate which is greater than the difference between the interest charged on the loan and that charged by the Inland Revenue Commissioners, and where the taxpayer can make such terms for repayment of principal with the bank or other lender which will not unduly pinch him financially.

If the taxpayer finds that the bank, because the loan is not an industrial one, is disinclined to allow it to stand for a reasonable time, recourse could be had to an ordinary mortgage or to a building society from whom a loan could be obtained at 5½ per cent. per annum.

If the taxpayer has investments which are quoted at a high figure, and he is advised that they are not likely to maintain their value, it is obviously preferable to realise sufficient securities to pay the duty at the expiration of a year from the death, especially if the return on the figure quoted is low.

The Practitioner and Town Planning.

Whilst the legal practitioner who is associated with local government work may reasonably be expected to keep pace with the subtleties of town planning and housing legislation, it is a difficult matter for the ordinary practitioner to feel safe as regards the effect of Acts dealing with these complex subjects upon the general principles of real property law.

It used to be regarded as an obvious axiom that if A was the owner in fee simple of Blackacre free from restrictive covenants he could do what he liked with his property so long as he did not commit any nuisance or infringe the rights of others.

It was realised with a shock by many members of the profession, however, a few years ago that the practical effect of s. 10 of the Town Planning Act, 1925, was to empower a local authority—without payment of any compensation—to pull down buildings erected on A's (so called) private property, in consequence of the authority having registered as a local land charge a resolution adopting a town-planning scheme which happened to provide for a road running across A's treasured Blackacre.

After this experience the profession was stimulated to search for local land charges more consistently and to pursue diligent enquiries from the responsible authority if notice was received of a town-planning scheme affecting the area.

It has usually been regarded, however, as a satisfactory safeguard, that compensation can normally be obtained when property is injuriously affected by reason of a town-planning scheme, and many practitioners, having made themselves acquainted with the general time limits imposed by the Act, have taken it for granted that any important curtailment or restrictions can be met by a claim for compensation and the anticipation of a reasonable payment being made.

Section 11 of the Town Planning Act, 1925, contains a provision, however, which owners and their legal advisers have been apt to overlook. It provides that property is not to be deemed to be injuriously affected by a scheme in consequence of the prescription of the space around buildings or the height or character of buildings or the limitation of the number of buildings to be erected.

The obvious moral to be drawn from this legislation is the importance of land owners and their advisers getting into immediate touch with the executive officers of the local authorities who have embarked on the preparation of a town-planning scheme, and the prepared plans should be most carefully scrutinised.

The point has recently arisen as to the rights of an owner whose land is shaded in the appropriate colour on the town-planning map with the significant announcement that the property in question is to be appropriated for agricultural and recreational purposes. The effect of the provisions of the scheme in relation to such appropriated land is to prevent the erection of any buildings thereon (apart from those required for agricultural purposes), and the question arises as to whether s. 11 (2) of the Act referred to above precludes the owner claiming compensation, on the ground that such provisions "limit the number of buildings to be erected."

It is submitted that there is a great difference in principle between the limitation of buildings and a provision which precludes their erection altogether. After all, no private individual would to-day consider developing a large or important piece of land, unless, in addition to imposing detailed restrictions, he had the land properly surveyed and plotted so as to ensure the economic and advantageous development of the adjoining sites. The Legislature has, in effect, given to the Minister of Health the power to determine —after consultation with the local authorities and hearing the representations of owners—what is a reasonable limitation, and it may well be contended that an owner should not, therefore, be entitled to compensation. A general veto of building development of any kind is an entirely different matter, however, and it is suggested that any attempt on the part of a local authority to contend that compensation under such circumstances cannot be claimed should be resisted.

Enough has probably been embodied in this short article to emphasise again to members of the profession the necessity for their keeping in touch with the inroads of Departmental invasion against—what have hitherto been regarded as—the citizen's private rights ; and, once again, the importance is urged of :—

(*a*) Searching in the local land charge register for town-planning schemes and any other restrictions.

(*b*) Keeping in close touch with the local authorities concerned as regards all restrictions and matters to be embodied in a scheme.

(*c*) The sections of the Town Planning Act, 1925, dealing with compensation, and the somewhat restricted extent to which it can be claimed.

Reference should also be made to the case of *Re Forsey and Hollebone's Contract* (1927), W.N. 181, which emphasises the advisability of prospective purchasers making definite enquiry regarding local land charges *before* signing contracts, in view of the great development as regards town-planning schemes and the far-reaching extent to which they can affect, and incidentally prejudice, private property.

Company Law and Practice.

XLIV.

RECEIVERS AND AGENCY.

THE present industrial depression is not without its effect on the professions, though perhaps the results take somewhat longer to show than might be expected ; to the legal profession a considerable loss of work is, in some directions, inevitably apparent, but, in other directions, increased activity is being caused by the prevailing conditions. Statistics are not immediately available to show what increase, if any, there is in the number of winding-up orders made by the court, or in the number of cases of voluntary winding up, but a perusal of the vacation court lists will show the comparative frequency with which application has been made in the last few weeks for the appointment of receivers in debenture-holders' actions, and the moment seems not inopportune to consider the position of a receiver.

There are two ways in which a receiver may be appointed, either by the court, or out of court. Most debentures, or the trust deed securing debentures or debenture stock, contain an express power of appointing a receiver, while there is also a statutory power contained in s. 101 (1) (iii) of the Law of Property Act, 1925. Notwithstanding an express power, or the implied statutory power, it is frequently considered better that a receiver should be appointed by the court, and there is no doubt that certain very definite advantages accrue from such an appointment. A receiver appointed by the court is an officer of the court, and any interference with him in the execution of his duties is a contempt of court, which may be punished in the usual way ; while an appointment by the court precludes the possibility of doubts arising as to the validity of the appointment, which they not infrequently do, when the appointment is out of court.

No question of agency arises where the appointment is made by the court, because, as stated above, the receiver is the court's own official, but appointments out of court do often give rise to the most perplexing problems as to agency, and these it is proposed to deal with to-day. The power implied by statute raises no doubts, for s. 109 (2) of the Law of Property Act, 1925, says that a receiver appointed under the powers conferred by the Act is to be deemed to be the agent of the mortgagor, who is to be solely responsible for the receiver's acts or defaults unless the mortgage deed otherwise provides.

In the case of debentures or debenture stock, however, it is the exception and not the rule for the documents, whether they be debentures or trust deed, to be silent on the point, and thus allow the statutory power full play, and it is usually in the cases where attempts are made to amplify or qualify the statutory power that difficulty arises. Usually a receiver appointed under powers contained in a trust deed securing debentures is the agent of the company (see the remarks on the appointment of receivers made by RIGBY, L.J., in *Gaskell* v. *Gosling* [1896] 1 Q.B. 669, at p. 692), but this is not always so. The question is solely one of the construction to be put upon the words conferring the power to appoint, as appears from the case of *Cully* v. *Parsons* [1923] 2 Ch. 512, and the construction has not always been favourable to the appointors.

The first of a series of such cases is the decision of COZENS-HARDY, J., as he then was, in *Re Vimbos* [1900] 1 Ch. 470. There a power was given in certain events to a debenture-holder to appoint a receiver, and such receiver was to have power to take possession, to carry on the business, to sell the property, and to make arrangements or compromises, fairly usual powers so far as they go. But, as pointed out by the judge, there was nothing to say that the receiver was to be the agent of the mortgagor, or what he was to do with any moneys which he received. Accordingly, it was held he was the agent of the mortgagee, and not of the company.

This case we find followed in *Robinson Printing Co. Limited* v. *Chic Limited* [1905] 2 Ch. 123 ; the conditions indorsed on the debentures, after stating that any receiver so appointed should have powers which were similar to those in *Re Vimbos*, *supra*, provided that all moneys received, after providing for the matters specified in s. 24 (8) (i) (ii) and (iii) of the Conveyancing Act, 1881, and for the purposes therein referred to, should be applied in or towards satisfaction *pari passu* of the debentures. These statutory provisions are now contained in s. 109 (8) of the Law of Property Act, 1925, and it will be seen that the first three paragraphs contain no reference as to the disposal of the balance after satisfaction of the principal moneys : in the statute this is dealt with at the end of the sub-section. There was in this debenture no provision that the receiver was to be the agent of the mortgagor, no incorporation of the provisions of the Conveyancing Act, except to the extent indicated above, and no provision as to the disposal of any balance. Here, again, the receiver was held to be the agent of the debenture-holders.

The last of the cases I wish to refer to to-day is that of *Deyes* v. *Wood* [1911] 1 K.B. 806, a case in the Court of Appeal, where the two cases just previously referred to were followed ; the conditions of the debentures were similar, though slightly amplified. This case shows one of the possibly unfortunate consequences to debenture-holders of having a receiver who is their agent, for there he successfully sued them for his remuneration. The result of this decision is shown in *Cully* v. *Parsons*, *supra*, where there was added to the conditions of the debenture the following : " the holder of this debenture shall not in making or consenting to such appointment incur any liability to the receiver for his remuneration or otherwise." The result of *Cully* v. *Parsons* can well be put in the words of the headnote : " The effect of the last provision in the condition was to relieve the debenture-holder of liability not only to the receiver but also to other persons for the acts of the receiver, and to render the receiver the agent of the Company."

(*To be continued.*)

Lawyers on Holiday.

[FROM OUR SPECIAL CORRESPONDENT.]

Sunday, 17th August.

This being a " *Dies Non*," we were left to our own resources, and a very pleasant time we had. I can only speak of the activities of one member of the party, but he lunched and dined at the Toronto Yacht Club, at their delightful headquarters on an island in the Bay, and had a sail in a Quebec boat in most excellent company.

Monday, 18th August.

We left by train for Niagara Falls, and perhaps the most noteworthy event was a supper given to us by a Mr. and Mrs. Oakes at their lovely place about a mile out of the town, where we had a very fine illustration of Canadian hospitality. We drove back past the illuminated falls, and went to sleep with their roar in our ears.

Tuesday, 19th August.

We left Niagara Falls at 9.30 a.m., and, in a fleet of large cars, crossed to the American side, and drove to the Lewiston Club for luncheon as the guests of the lawyers of Niagara Falls and Buffalo. One toast only was drunk—that of the King, the President of the U.S.A., and the President of the French Republic. Most of the party came back *via* the Niagara Gorge, but a small party boarded " The Maid of the Mist "—a small steamer reached by a lift, and enshrouded in oil-skin coats and hoods, in which some of the members of the Bar looked like grand inquisitors, they enjoyed a view of the famous falls from below, and were much impressed. At 7 p.m., after tea at the Hotel Statler, Buffalo, we boarded a fine steamer, " The

Greater Detroit" (7,700 tons) and, in comfortable cabins, had a very pleasant passage to Detroit, having dinner and breakfast on board, all at the expense of our most generous hosts.

Wednesday, 20th August.

A fleet of really fine cars picked us up at Detroit and drove us to lunch at Detroit Golf Club as guests of the Detroit Bar Association. We had as escort some twenty members of the Police Force on motor cycles, who cleared the roads for our procession of cars. After lunch we drove to the Ford Motor Works, and in the assembling shop saw a Ford chassis enter the works on a travelling railway, and with a gang of men on both sides of it and a travelling wire above conveying the various parts, this chassis was clothed with wings, hood, wheels, mudguards, and finally the tonneau, and left the works as a fully equipped car—one of the 500 turned out each day at these marvellous works. Our trains picked us up in a siding which adjoins the Ford works, and in comfortable compartments and with tea *en route* we steamed off to Ann Arbor to inspect the fine Michigan University, and particularly the magnificent quadrangle of law buildings erected by a lawyer of Detroit (Mr. Cook) at vast expense. This university caters for some 10,000 students, and, amongst other things, provides a stadium to hold 90,000 spectators. Dinner at the Lawyers Club as the guests of the President and Faculty concluded a somewhat arduous day, and we were glad to turn into our bunks on the trains which had been waiting for us in a siding.

Thursday, 21st August.

We reached Chicago at 8.30 a.m. and were driven to the Hotel Stevens. We thought we had seen the last word in hotels at Toronto—where the Royal York is a monument of efficiency and comfort, but the Hotel Stevens claims to be the largest hotel in the States and, with its twenty-five storeys and 3,000 bedrooms, it can only be described as "colossal." We were taken charge of by various hosts and dined with them at private houses and clubs, mustering at 8.30 at the fine Civic Opera House, where an official welcome was extended to us by the Chief Justice of the United States (Mr. Hughes). The speakers on our side were Viscount Dunedin, The Attorney-General, Sir Roger Gregory, M. Henri Decugis, Mr. Justice Hanna, and Mr. J. R. Leadbetter, K.C., of the Scots Bar. The Opera House, which seats 3,500 people, was crammed to its fullest capacity with lawyers and their friends.

(*To be continued.*)

A Conveyancer's Diary.

Joint Wills.

An interesting case on joint or mutual wills made by a husband and wife is reported in the September number of the Law Reports: *Re Hagger: Freeman* v. *Arscott* [1930] 2 Ch. 190.

The facts were that by a document dated in 1902, and stated to be the last will and testament of them and each of them, John Hagger and Emma Hagger, his wife, they appointed the defendant Palmer and the plaintiff Freeman to be executors and trustees thereof, and after reciting that they had been engaged for many years past in a certain business to which they had devoted their joint energies, and as a result thereof had acquired certain lands, houses and other properties and moneys which they had always treated as their joint property and no division thereof had ever been made, and that they had agreed to dispose of the same by their joint will, which they declared should not be altered or revoked save by their mutual agreement, they gave everything that they possessed at the time of the death of such one of them as should die first to their trustees to pay their debts, funeral and testamentary expenses and certain legacies and to pay the income of the whole of their estate to the survivor of them during his or her life, and after the death of the survivor upon trusts under which certain properties were to be held upon trust for sale and the proceeds, after payment of expenses, divided amongst named persons, and the residue was to be held in trust for other persons.

The wife, Emma Hagger, died in 1904 and the joint will was duly proved. After her death the deeds relating to the freehold and leasehold premises to which John Hagger and Emma Hagger were entitled as joint tenants were deposited at a bank in the joint names of John Hagger and the trustees of the joint will, and the net rents were paid to John Hagger during his life. John Hagger died in 1928 having made a will by which he gave all his estate to trustees upon trust for persons, several of whom were not beneficiaries under the joint will.

The questions which arose and were before the court were: (1) (*a*) Whether upon the true construction of the joint will and in the events which had happened the whole of the moneys representing the proceeds of sale of the real and personal estate of John Hagger and Emma Hagger ought to be treated as subject to the trusts of the joint will and distributed accordingly, or (*b*) whether those moneys, or any and what part thereof, ought to be treated as part of the residuary estate of John Hagger, and (2) whether upon the true construction of the joint will and in the events which had happened the several legacies and shares bequeathed to beneficiaries who survived Emma Hagger but predeceased John Hagger were vested and payable to the personal representatives of such persons or, if not, to whom.

Clauson, J., held that the effect of the will was that the husband and wife agreed that the property should, on the death of the first of them to die, pass to trustees to hold on trusts inconsistent with the right of survivorship, and therefore the will effected a severance of the joint interest of the husband and wife. Upon the wife's death, therefore, the property which belonged to the husband and wife as joint tenants came within the ambit of the will, and the husband had no title to the wife's interest on her dying in his lifetime, save in so far as he took a life interest under the joint will. In view of the severance of the joint tenancy effected by the will, the husband had taken advantage of the will to obtain for himself a life interest in the wife's share and his own share must consequently be treated as subject to the trusts of the will. One result of this was that the shares of beneficiaries under the will who survived the wife but predeceased the husband were vested at the death of the wife and did not lapse.

It will be noticed that the decision rested upon the agreement between the husband and wife. In *Dufour* v. *Pereira* (1769), Dick. 419, a somewhat similar will was before the court. In the course of his judgment in that case, Lord Camden said: "The instrument itself is evidence of the agreement, and he that dies first, does by his death carry the agreement on his part into execution. If the other then refuses he is guilty of a fraud, can never unbind himself, and becomes a trustee of course. For no man shall deceive another to his prejudice. By engaging to do something that is in his power he is made a trustee for the performance, and transmits that trust to those who claim under him."

So, Clauson, J., held in the case under consideration, that the wife having carried out her part of the agreement, the husband held his share of the property in trust to apply it so as to carry out the effect of the will. And he added: "As I read Lord Camden's judgment in *Dufour* v. *Pereira*, that would be so, even though the survivor did not signify his election to give effect to the will by taking benefits under it. But, in any case, it is clear that Lord Camden has decided that if the survivor takes a benefit conferred on him by the joint will he will be treated as a trustee in this court and he will not be allowed to do anything inconsistent with the provisions of the joint will."

Throughout the case the will before the court was spoken of as a "joint will," but it may be pointed out that it was

not a "joint will" in the sense in which that term has generally been used. A joint will, properly so called, is one which is made by two persons to take effect after the death of both. A will of that kind only takes effect upon the death of the survivor of the two testators, and cannot, until then, be admitted to probate.

The will in *Re Hagger* would perhaps be better called a "mutual will." In fact, such an instrument operates as an agreement, and, as has been seen, creates a trust which arises immediately upon the death of either of the testators. The parties have mutually agreed that, as from that time, their properties shall be held upon certain trusts therein set out, and have also agreed not to revoke the will except by mutual consent, there is consequently a duly constituted trust which the survivor cannot disregard and which is enforceable in equity.

A will, therefore, such as that in *Re Hagger* is, in effect, a settlement the trusts of which arise on the death of that one of the testators who dies first, with a power of revocation reserved to both during their joint lives, but not to the survivor.

It is to be observed, however, that an agreement not to revoke such a will is not one that will be implied, and must therefore be expressly stated. In the absence of such an agreement, either of the parties might revoke the will, and, it is conceived, a revocation by the survivor would be effective, even though he or she had benefited under the will in consequence of the death of the other: *Gray* v. *Perpetual Trustee Co., Ltd.* [1928], A.C. 391.

The question of revocation arose in *Re Hagger* because the husband had made a will which was in some respects inconsistent with the provisions of the joint will, and such later will of the husband would no doubt have been held to have been operative if it had not been for the express agreement in the joint will that it should not be revoked without the consent of both parties.

It might be, however, in such a case that the survivor would be put to his election where in consequence of the joint will one of the parties had refrained from exercising a power of appointment, thereby entitling the other to claim in default of appointment: *Gray* v. *Perpetual Trustee Co., Ltd.*, *ubi supra*.

Landlord and Tenant Notebook.

Agricultural Holding—Action or Arbitration?

The section of the Agricultural Holdings Act, 1923, which refers disputes to arbitration (s. 16) is at first sight extremely comprehensive. It begins by mentioning all claims for compensation under the Act, then it names breaches of contract, claims for waste, etc.; next come "*other*" questions arising out of the termination of the tenancy, or as to the construction of the agreement; and lastly *other* matters specifically referred to arbitration. The exact limits of its application have, however, from time to time been considered by the courts; and a number of cases show that, apart from the general saving contained in s. 54, the jurisdiction of the courts is not ousted in every possible dispute between landlords and tenants of agricultural holdings.

Thus a question may arise whether in fact the tenancy has been determined. To say that this is a question arising out of the determination of the tenancy would appear to be to beg the question; nevertheless, it has on various occasions been contended that the matter was one for the appointed arbitrator. In *Simpson* v. *Batey* [1924] 2 K.B. 667, C.A., the proposition that whether a notice to quit had been waived was one to be decided by arbitration was negatived by the Court of Appeal, which held that it could not be considered a difference arising out of the determination; further, Scrutton, L.J., points out that waiver of notice to quit means grant of a new tenancy so that the tenant was in fact setting up a new grant: see *Freeman* v. *Evans* [1922] 1 Ch. 36 C.A., and our article of 8th March (74 Sol. J. 150). In *R.* v. *Powell, ex parte Camden* (*Marquis*) [1925] 1 K.B. 641, an arbitrator had been appointed to decide whether a notice had been waived, and, if not, to what compensation the tenant was entitled; Lord Hewart, C.J., analysing the section, ruled that the questions specified in the middle of the section were all qualified by the phrase "any *other* questions arising out of the termination of the tenancy" which follows it.

In Scotland, a similar point arose in *Donaldson's Hospital* v. *Esslemont* [1925] S.C. 199. The landlord-respondent applied for an injunction to restrain the arbitrator appointed on the application of the tenant, and the court held that it had jurisdiction to decide whether the tenancy was still in existence or not, for its determination was a condition precedent to the right to compensation claimed by the tenant.

Decisions which followed show that in spite of the comprehensive language of the section, arbitration is not necessarily the remedy even when there is no dispute as that the tenancy is determined. In *Hendry* v. *Walker* (1926), Sc.L.T. 678, an ex-tenant holding over was sued in ejectment, and it was held that an action lay. The landlord did not in his pleading rely on any express or implied covenant to deliver up, in which case it might have been argued that the action was for a breach of contract, etc.; but this would not have availed the tenant if the court had interpreted the section in the way subsequently adopted by the English Court of Appeal in *Lowther* v. *Clifford* [1927] 1 K.B. 130, C.A. In that case the landlord, after the term had expired, sued the tenant (of a market garden) on a covenent to pay outgoings, the amount claimed being the amount of paving expenses which the plaintiff had had to pay the local authority. The court took the view that s. 16 was a procedure section; that s. 54 contains important savings; and that while arbitration was indicated as a remedy in certain disputes some of which (e.g., compensation for damage by game, revision of rent) do not arise out of the determination of the tenancy, the concluding phrase of the section indicated that it applied only to disputes referred to arbitration by other sections.

It may be mentioned that in Scotland the section has been held not to cover all "agricultural" disputes; for in *Westwood* v. *Barnett* [1925] S.C. 624, a landlord was held entitled to sue for damages for "mis-cropping," under the proviso to the section which provides for freedom of cropping. It was held that it was not a claim for *compensation*, and did not arise out of the termination of the tenancy; hence the ordinary procedure was not excluded.

Once an arbitrator has jurisdiction, however, it is difficult to get a court to interfere with the wide jurisdiction conferred upon him. In *Cowdray* v. *Ferries* [1919] S.C. (H.L.), the question whether the applicant was in or out of time was held to be one purely for the arbitrator; in *Gray* v. *Lord Ashburton* [1917] A.C. 26, the court declined to interfere with a somewhat unusual award of costs. The provisions as to costs can, however, be contracted out of: *Mansfield* v. *Robinson* [1928] 2 K.B. 353.

OFFICIAL STATISTICS.

The value of official statistics seems to require no emphasis at a time when so many matters of paramount importance are equally conspicuous in the public interest. Reliable information upon such vital topics as the position of trade and agriculture, the incidence and trend of unemployment, the state of the public health, and the development of methods of transport by land, sea and air, is essential to the ordinary member of the community no less than to the man or woman engaged in the organisation of national or local activities.

Volume 8 of the "Guide to Current Official Statistics" (price 1s. net, post free 1s. 5d., pp. 316) has just been issued, and may be obtained direct from H.M. Stationery Office, or through any bookseller.

Our County Court Letter.

THE RIGHTS AND LIABILITIES OF PHARMACEUTICAL CHEMISTS.

THE above subject has been considered in two recent cases, In *L. W. Mussell Ltd.* v. *The Super Automatic Machine Co. Ltd.*, at Liverpool County Court, the plaintiffs had agreed to purchase a cash-in-the-slot machine (for the sale of chemical tablets) on condition that no similar machine should be erected in Garston Village without their consent. Two similar machines were subsequently found to be in operation, in breach of the agreement, the plaintiff's case being that (1) the draft form had been altered to conform to the plaintiff's monopoly requirements, (2) the alterations had been ratified by the defendant company, (3) the latter were liable for damages for breach of contract. The defence was that (*a*) the agent, who had negotiated the agreement, had no authority to make any such contract, (*b*) the defendants' form expressly provided that the agreement was subject to confirmation at their head office, (*c*) an offer had been made to take the machine back and to refund the instalments already paid. His Honour Judge Dowdall, K.C., held that the plaintiffs were aware that the defendants' agent had no authority to vary the printed form, and the signed contract contained no alterations apart from immaterial matters such as repairs. This might not have been the bargain made with the agent, but it was the bargain made with the defendants, and it had been carried out on both sides. The defendants were not bound to take the machine back, and the plaintiff was not anxious to return it, as it was apparently a good investment. Judgment was accordingly entered for the defendants with costs.

In *Linstead* v. *Salt & Co.*, at Chester County Court, the plaintiff (for and on behalf of the Pharmaceutical Society of Great Britain) claimed £5 as a penalty under the Pharmacy Amendment Act, 1868, s. 15. The plaintiff's case was that a female inspector of the society had sent her sister to buy a bottle of asthma cure from the shop of the defendants, who were not registered chemists. The defendants' case was that the asthma cure had been supplied by reputable wholesalers, who admitted that (as it was not labelled poison) the bottle should not have been sold to the defendants. In mitigation it was pointed out that (1) the inspector had previously purchased a bottle of Lysol, and her visit had cost the defendants £5; (2) on the second occasion the inspector did not make the purchase herself, but sent her sister; (3) such an advantage ought not to be taken of the ignorance of shopkeepers; (4) in view of the method of obtaining evidence, an order should be made for payment by instalments. His Honour Judge Whitmore Richards agreed that the inspector need not have taken two bites at the cherry but there must nevertheless be judgment for the plaintiff for £5 and costs, payable at the rate of £1 a month.

[See also our Practice Note "Poisons Sold from Automatic Machines," in our issue of the 19th July, 1930 (74 SOL. J. 485).]

DEFECTIVE AUTOMATIC MACHINES.

THE above may give rise to interesting questions as between customers and shopkeepers, but as between shopkeepers and manufacturers the matter is governed by the Sale of Goods Act, 1893, s. 14. In *Harper Automatic Co. Ltd.* v. *Pickard*, recently heard at Taunton County Court, the plaintiffs claimed £26 14s. 4d., as the amount due under an agreement for the sale and purchase of a cigarette machine. The defendant contended that the machine had a defective slot, in breach of an implied warranty that the machine was reasonably fit for carrying on the automatic sale of cigarettes, but the plaintiffs denied the warranty. His Honour Judge The Hon. W. B. Lindley held (in a reserved judgment) that one slot was not reasonably fit for the purpose for which the machine was required, as the operations were satisfactory for a short time, but the machine was unable to stand up to its work, and was continually failing. In the absence of evidence as to unreasonable user, the amount claimed was therefore not recoverable, and judgment was given accordingly.

Practice Notes.

PREFERENTIAL PAYMENTS AFTER DISTRESS FOR RENT.

THE procedure under the Companies Act, 1929, s. 264 (6), was considered in the recent case of *In re Honora Cafe Limited* at Liverpool County Court, on an application by the liquidator for an order for the payment by the landlord of £105 18s. 9d., being the proceeds of a distress for rent. The latter had been levied in March, but the company went into liquidation within three months afterwards, and the liquidator claimed repayment of the above amount for distribution among the preferential creditors, including the corporation, in respect of £183 due for rates. The landlord opposed on the ground that it was not for the liquidator to take action, as the onus was on the corporation to establish their claim to priority. The contention for the applicant was that such proceedings were invariably taken by the liquidator, and, although the above sub-section was not happily phrased, it would be momentous and revolutionary for the respondent's contention to prevail. His Honour Judge Dowdall, K.C., refused to depart from the established practice, and made an order for the payment of the amount claimed to the liquidator, with costs.

AD QUOD DAMNUM.

THE procedure by means of the above writ was recently utilised at Chelmsford in *Wythes* v. *Waltham Holy Cross Urban District Council* on an enquiry into the proposed alteration of the day of the week for holding the market at Epping. The applicant's grandfather had purchased the market in 1870, from which date the market had been held every Friday until 1918, when the day was altered to Monday without legal sanction. The result was that the sellers of goods were guilty of breaches of the Hawkers Act, 1888, as they were not within the exemption provided by s. 3 (*d*) in favour of persons selling goods in any public mart, market or fair legally established. The Commissioners of Customs and Excise had required the necessary licences to be obtained, and the applicant therefore applied to the Crown to confirm the change of day, but the respondents objected on the grounds that (*a*) although it was not unreasonable for Epping market to be held on Mondays, the effect would be detrimental to the Waltham market, which was held on Tuesdays, and (*b*) compensation should therefore be awarded the respondents. After a hearing of a day and a half, it was agreed to accept the verdict of twelve of the fifteen members of the jury, and the first verdict was that damage was done to Waltham market, but not to an appreciable extent. Mr. H. H. Gepp, Under-Sheriff of Essex, pointed out that damage which was insignificant and trivial was no damage, and the jury then found that no damage had been done or would be done. On this return being made to the writ, the Crown will make a fresh grant for Mondays, which will be subject to review by writ of *scire facias*. It is to be noted that the owner of a franchise market is entitled to be protected against the holding of a rival market within the common law distance of six and two-third miles, which was evidently fixed before the days of motor traffic.

The Right Hon. Sir Charles Montague Lush, P.C. (Mr. Justice Lush), of Tanglewood, Stanmore, Middlesex, a Judge of the King's Bench Division, 1910-25, who died on 22nd June, aged seventy-six, left estate of the gross value of £50,094, with net personalty £44,929. He left 300 guineas to "my faithful friend and clerk, Charles Davis, as a small expression of grateful appreciation of all he has done for me in faithful service and friendship for so many years."

POINTS IN PRACTICE.

Questions from Registered Annual Subscribers only are answered, and without charge, on the understanding that neither the Proprietors nor the Editor, nor any member of the Staff, is responsible for the correctness of the replies given or for any steps taken in consequence thereof. All questions must be typewritten (in duplicate), addressed to The Assistant Editor, 29, Breams Buildings, E.C.1, and contain the name and address of the Subscriber. In matters of urgency answers will be forwarded by post if a stamped addressed envelope is enclosed.

De-control of Alternative Accommodation.

Q. 2004. A landlord in order to gain possession of a house "controlled" under the Rent Acts, offers the tenant another house belonging to the landlord at the same rent as that of the controlled house, and the tenant to oblige the landlord voluntarily moves into the other house. The landlord has now sold the house which the tenant now occupies, and the purchaser naturally wishes to know (1) if he can put up the rent as it is very low in comparison with rents of adjoining houses, and (2) if the tenant refuses to pay a higher rent, whether he can obtain possession of the property and get the tenant out. As s. 4 of the Rent Act, 1923, does not appear to apply to a voluntary arrangement for giving up possession, the alternative house now occupied by the tenant would not, therefore, seem to come within the control of the Acts, and it seems the rent can be raised or tenant got out. The only other point is whether the tenant would have any right of action against the vendor (landlord) for damages or other remedy outside the Rent Acts, if he came out of the controlled house in a belief that he would still obtain the protection of the Acts in the alternative house he now occupies. It is presumed that unless the landlord had obtained actual physical vacant possession of the alternative house by delivery of the keys, the Acts would (if applying thereto immediately prior to the tenant going in) still continue to apply to that house; that is to say, if the tenant followed immediately on the heels of another protected tenant, and the landlord had not obtained "actual" possession so as to de-control the house.

A. The view expressed in para. 3 of the question is correct, as control attaches to the house only, and the status of statutory tenant is not a personal characteristic, which the tenant can take with him to the alternative accommodation. The tenant would have no right of action against the landlord, as his belief that he would still obtain the protection of the Acts was a mistake of law. Any representation made by the landlord (which does not appear to be suggested) was, therefore, not a representation of fact, and in any case there was nothing to prevent the tenant taking legal advice. The view expressed in the last paragraph of the question is correct.

Income Tax—Allowed Subscriptions.

Q. 2005. We shall be obliged if you can inform us whether "a subscription paid to a trade protection association is an allowable expense against the profits of such business for the purpose of the assessment to income tax? Authorities will oblige.

A. The Revenue authorities take up an unreasonable attitude regarding subscriptions although the actual tax at stake is usually negligible. Rule 3 of Cases I and II of Sched. D provides that, in computing chargeable profits, no sum shall be deducted in respect of any expenses "not being money wholly and exclusively laid out or expended for the purpose of the trade," etc. This rule provides the key to the above question, but in practice the Revenue authorities are seldom prepared to admit that subscriptions to trade protection associations come within this description. These societies may be divided into two classes (*a*) those which are in themselves trading concerns paying income tax on their profits, and (*b*) those which are non-trading and are solely concerned in the furtherance of the interests they represent. In the latter cases the Revenue authorities endeavour to get the associations to enter into an arrangement whereby, if the subscribers are allowed to deduct their subscriptions from their own assessable profits, the associations undertake to pay tax on the same basis as if it was a trading concern. In *Rhymney Iron Company, Limited* v. *Fowler*, 44 W.R. 651, a colliery company was a member of a coalowners association to which it paid subscriptions based on its output of coal. The object of the association was to pay its members an indemnity in the event of a deficiency or stoppage of output being caused by strikes and so forth. The court held that the subscription, not being money laid out for the purposes of the trade, was not allowable as a deduction in computing the taxable profits of the company. In *Lochgelly Iron and Coal Company* v. *Crawford*, 50 Sc.L.R. 597, the association to which subscriptions had been paid expended them (*a*) in defraying the expenses of the conciliation board, (*b*) in paying subscriptions to the Mining Association of Great Britain, and (*c*) in experimenting in coal-dust. Here the Court of Session held that so far as the subscriptions were applied to the purpose (*a*) they were an admissible deduction in computing the profits of the member, but in so far as they were applied to the other two purposes they were not admissible. Each case must be judged on its merits.

Rights of Landlord against Receiver.

Q. 2006. A is the landlord of certain premises let to a limited liability company. A bank as debenture-holder have appointed a receiver who has gone into possession. A seeks to distrain. The receiver contends that A is too late, as he, the receiver, has priority over the landlord, and that the landlord can only rank as an ordinary creditor. In support of the receiver's contention the following cases have been quoted: *Re Roundwood Colliery Company* [1897] 1 Ch. 373; *Evans* v. *Rival Granite Quarries, Limited* [1910] 2 K.B. 987. In support of the landlord's contention "Kerr on Receivers," 9th ed., p. 193, and the case *Re Metropolitan Amalgamated Estates* [1912] 2 Ch. 497, there referred to, and also "Halsbury," vol. 11, p. 180, under the sub-title "Receivers in Possession" are quoted. The advice is sought on behalf of the landlord as to what his position is, that is to say, whether, notwithstanding the appointment by the bank of a receiver, the landlord's right to distrain is unaffected and whether he can in the circumstances distrain for the whole rent due to him, namely, 12 months.

A. The receiver has apparently been appointed by the bank under a power in the debenture, as it is not stated that he has been appointed by the court in an action at the suit of the bank. The receiver appears to have confused his position with that of a liquidator in a winding-up, whereas it is not stated that the company is in liquidation. The first case quoted in support of the receiver related to a company in liquidation, and the *dictum* referred to in the second case related to the position as between the receiver and an execution creditor—not a landlord who had distrained. The case for the receiver is therefore not well-founded, whereas the authorities quoted for the landlord, and also *General Share and Trust Company* v. *Wetley Brick and Pottery Company* (1881), 20 Ch.D. 260, show that the only restriction upon the landlord's right of distress is that he must apply to the court for leave to distrain—if the receiver is appointed by the court. In any other case he can distrain without leave, so that, notwithstanding the appointment by the bank of a receiver, the landlord's right to distrain is unaffected and he can distrain for the whole twelve months' rent due to him.

Correspondence.

The Solicitors Bills.

Sir,—In view of the fact that you yourself in an issue of your journal some four or five weeks ago invited readers and subscribers to express their views on the above, it is hardly fair for Mr. H. S. Syrett, in his letter to you of the 11th inst., to complain of his "brethren cavilling"—in my view there is only one way to improve these bills, and that is to kill them!

According to Mr. Syrett's own estimate—and I trust that he is conservative—99 per cent. of the profession is honest; why then should this 99 per cent. be insulted and worried because of a remaining 1 per cent. of unrepentant sinners? A house does not require to be "put in order" because one stair-rod is loose!

If 99 per cent. of solicitors are honest, surely the public (which apparently, at all costs, must be saved from its own folly) need not go to the other 1 per cent., and if it does so it has only itself to blame; if any layman has not enough gumption to find an honest solicitor for himself, doubtless the clerk to any counsel with a good practice could very soon put him on the right road.

However, as Mr. Syrett points out, the bills are, for the moment, "dead," so let them rest in pieces and let us have no exhumation!

Addlestone. ERNEST B. HAWKSLEY.
28th August.

The Travel Association of Great Britain and Ireland.

Sir,—Will you allow me the courtesy of a small space to remind those of your readers who are specially concerned in such matters, that the "Travel Association's Calendar of Forthcoming Events for 1931," is now in preparation, and that we desire to include in it the date, or approximate date, of every event of public importance taking place in Great Britain and Ireland during 1931.

As we shall be printing and circulating 1,000,000 copies of this calendar, in four languages, we have been compelled to place our closing date, for the receipt of information to be included in the calendar, at Friday, 31st October next; so it is essential that we should receive all our information at the earliest possible moment with the necessary corrections and additions up to the closing date named.

London, E.C.4. L. A. DE L. MEREDITH.
3rd September.

The following letter has been addressed by the Chairman of the Board of Control to the Clerk of each local authority and the Clerk of each visiting committee in England and Wales:—

The Board of Control,
Caxton House West,
Tothill Street, Westminster, S.W.1.
September, 1930.

Mental Treatment Act, 1930.

Sir,—I am directed by the Board of Control to transmit for the information and guidance of the Local Authority, the enclosed copy of a memorandum reviewing in detail the provisions of the Mental Treatment Act, 1930.

The Act is largely based on the findings of the Royal Commission and the main principles embodied in it may be summarised as follows:—

(1) The preventive treatment of incipient mental illness by the provision of out-patient clinics and extended facilities for voluntary treatment.

(2) A further advance in assimilating the treatment of mental illness to that of other forms of illness, (*a*) by provisions under which certain cases may be temporarily placed under care and treatment without "certification," and (*b*) by the opportunities afforded of associating the general hospitals (municipal and voluntary) in the treatment of mental illness.

(3) Extended provision for after-care and for systematised research into mental illness.

(4) Dissociation of the treatment of mental illness from the poor law.

(5) Various important alterations in terminology reflecting the more enlightened view now taken in regard to mental illness.

The Act further provides for a re-organisation of the Board of Control; for the transfer of certain powers now vested in the Minister of Health to the Board, in the interest of quicker working; for certain improvements and adjustments in relation to the Local Authorities responsible for the mental health services; and for affording to persons administering the Lunacy and Mental Treatment Acts a greater measure of protection against litigation.

The Act marks a great and striking advance in the law governing the treatment of mental illness. It has already formed the subject of discussion with representatives of Local Authorities in conference on the 22nd and 23rd of July. The Board hope that Local Authorities will give its provisions their full consideration at an early date, and, in the light of the accompanying Memorandum, will review what steps should be taken to give effect to the Act in their area. For their part the Board will be glad to co-operate in every way possible to ensure the fullest realisation of the possibilities of progress which the Act affords.

I am, Sir, Your obedient Servant,
L. G. BROCK,
Chairman.

To the Clerk of each Local Authority
and the Clerk of each Visiting Committee
in England and Wales.

The Bishops and Divorce.

Sir,—I think the paragraph under this heading in your issue of the 30th ult. is misconceived. The Lambeth Conference was a body of over 300 bishops, of which only a small minority represented the provinces of Canterbury and York, and it was not legislating for the Church in the counties which form those provinces, but was formulating a policy for the Anglican Communion throughout the world. Such a policy can hardly be expected to square with the local or municipal laws of England (not including Wales) at every point; and it is hardly necessary to accuse the Conference of countenancing lawlessness because a policy, designed for the United States, South Africa, and the rest of the world, does not fit in with the law administered by the Civil Courts in part of Great Britain—at any rate, until there is some indication that it is intended to force the whole of such policy upon the clergymen holding office in that part, without regard to the civil law.

The actual resolution points the other way. It refers more than once to provincial regulations which are yet to be made. If and when any such regulations are made for Canterbury and York, there will be time enough to look out for lawlessness.

The first sentence of your remarks seems to me admirable, and I regard it as a pity that the last sentence departed so far from the wise rule laid down in the first. It was rather incautious, too. The word "medieval" used by a lawyer as a term of reproach invites a *tu quo que* too obvious to be mentioned.

Dursley, Glos. R. H. PENLEY.
1st September.

[The recommendations made by the Conference were quite general, and would apply to the provinces of Canterbury and York equally as to others. Moreover, it seems hardly possible that, on any appeal from a divorced person domiciled in a dominion or colony, the Privy Council could decide otherwise than in accordance with Lord Loreburn's judgment, i.e., that a marriage valid by local law is valid for all purposes.—ED., *Sol. J.*]

Alice in Police Court Land.

Being a jumble of things that have happened, a little exaggerated in the telling.

I.—The Cat who Looked at the King.

Alice found herself in a very strange place. It was a large panelled room, with a high seat at one end, and a railed-off space at the other. Between was a sort of cage and then a table and chairs.

"What a nasty smell," thought Alice.

"That," growled a voice just beside her, "is because all the people who get drunk eat onions for their supper."

Alice quite jumped, and felt most uncomfortable when she found a tall bear beside her, with a collar on which she read "P.C. C 2 All."

"You're taking my number! That's insulting behaviour," said the voice still louder. "I'll caution you this time, but if I catch you at it again, I'll take you in and charge you."

Alice only smiled, because she was beginning to be used to the funny ways of the animals now.

"That's the clurk of the court. He's a very affable person," went on the bear. "Mind you stand up when Their Worships comes in. It's Sir Hugh Niccorn in the chair to-day. Lord Lyon is having an operation for thorn in the foot. It's being done by N. Drocles, Esq., our police surgeon. He knows when a person's drunk, he does, and I know when a person's disorderly. Come to that it's a poor policeman who can't turn a drunk into a drunk and disorderly."

Alice didn't quite understand, but it seemed wiser to say nothing, so she said it.

Presently there was a great commotion, and a penguin, in the usher's box, held up one flapper majestically, and called out loudly "Si-lence,"

A big unicorn stamped in and sat down in the raised seat, followed by a number of other heraldic creatures of all shapes and sizes who, the bear told Alice, were the Rest of the Bench. Then two bears put a large cat into the cage in the middle of the room, and one said in a loud important voice, "No. 2 your worship, charged with using insulting words and behaviour whereby a breach of the peace might have been occasioned."

"Where's No. 1?" said the unicorn.

"Hsh," whispered the clerk, who was of course a secretary bird, "Lord Lyon won't have any No. 1. He says its disrespectful to him. He's No. 1 in his own court."

"What a fool!" muttered the unicorn, loud enough for the press to hear. "Well, well, call the evidence."

"Do you plead guilty to this charge?" said the secretary bird.

"Or not guilty?" added the unicorn.

As the cat only sat and looked sleepy, Alice thought it didn't much matter what they said to him.

"Well, well, let us hear the evidence," said the unicorn.

Alice's friend, P.C. C 2 All sprang into the witness-box and said like lightning—

"IswearbyAlmightyGodthattheevidenceIgivethecourtshallbe thetruththewholetruthandnothingbutthetruthsohelpmeGod."

"I was proceeding on my beat last night, your worship, keeping observation on some premises at the rear of Tomfoolery Street, when I saw the prisoner acting in a very suspicious manner. He was lying on his back, fast asleep, with his legs in the air. I woke him up, and he looked at me. I said, "What are you looking at me for," and he refused to answer me, your worship, so I arrested him for insulting behaviour. He made no reply when charged, and I ask your worship to take his dumb insolence into consideration as an aggravating circumstance."

"What have you to say?" said the unicorn to the cat.

At this moment a stoat jumped up and said, "I represent the prisoner, your worship. I should like to cross-examine this witness."

"Who did the prisoner insult??" said the stoat, turning to the bear.

"Me, of course," said the bear.

"And why did you ask him, 'What are you looking at me for?'"

"Because I had to support my dignity as a policeman."

"Now I ask you, constable, what danger was there of a breach of the peace?"

"Why there was a nactual breach of the peace. I had to hit him to recover my self-respect."

"You needn't trouble to address me," said the unicorn suddenly, seeing the stoat about to begin a speech. "The bench finds the case not made out. Is there anything against the accused?"

"Yes, sir," said the bear who was gaoler. "The prisoner has been convicted of being found on a dwelling-house for an unlawful purpose. There are three convictions for being a suspected person loitering with intent to steal, and there are also several for bigamy and night poaching."

"You're bound over to come up for conviction and sentence if called upon," said the unicorn severely. "Next case."

Alice heard several more cases. Then she went to enquire what had happened to the cat. She found he'd been put in a cell because he couldn't pay the bail fee, but as he was quite comfortably asleep it didn't seem to matter much.

So Alice went for a walk.

In Lighter Vein.

THE WEEK'S ANNIVERSARY.

On the 19th September, 1778, was born Lord Brougham. At one time his professional success was gravely threatened by the personal animosity of George IV, incurred in consequence of his courageous and impassioned defence of Queen Charlotte in the House of Lords. In the face of his genius and energy, the King withheld a silk gown from him as long as it was in his power.

Brougham's relations with royalty were hardly felicitous, for as Lord Chancellor he incurred the displeasure of William IV on at least two occasions.

Once he went abroad without the royal permission, and the King, who was strongly of opinion that this should not be done, is reported to have said that "he could not account for Chancellor Brougham clandestinely running away with the Great Seal except upon the supposition that he was out of his mind, of which there had for some time been strong symptoms."

Again, an undignified misfortune befell him at a house party. His familiarity with the young ladies encouraged them to steal and hide the Great Seal. They only allowed him to recover it by hunting blindfolded in the drawing room, guided by loud or soft notes on the piano. He found the Seal in a tea caddy.

"Which was exasperating for
A rather susceptible Chancellor,"

and also for His Majesty when he heard of the prank.

MISLEADING LIKENESS.

The Slingsby legitimacy case in which the late Mr. Tindal Atkinson was engaged was one of the most sensational ever tried in this country. Even the account in the law reports shows it to provide so many extraordinary circumstances that had a novelist conceived it, the whole story might well have been condemned as an improbable fiction.

In this mysterious affair there was much fact and little law The House of Lords, however, expressed doubt as to the admissibility of evidence of facial resemblance as being "loose and fanciful."

If an old story from Marylebone Police Court may be said to support such august authority, it is worth repeating. An

affiliation case had gone against the man and afterwards the magistrate remarked to his legal representative, "I was inclined to decide in your favour, but being a bit of a naturalist, while you were speaking, I was comparing your client with the child and there could be no mistake, the likeness was most striking." "Why! Good Heavens!" was the reply, "my client was not in court. The person you saw was my clerk."

Music and Mills.

One may suppose that however Eve, J., is spending his vacation, he is not listening to a jazz band. His last reported utterance before the courts rose was an expression of dislike for this strange offspring of Harmony and Discord. He would rather, he said, listen to a corn mill grinding all day.

Had a certain Irish judge been as tolerant of the sound of grinding, he might have been spared an awkward predicament. Once, at Cork, finding that the noise of a nearby mill interfered with the business of the court, he ordered the miller to suspend his work. At the end of the assizes, however, he forgot to give him leave to resume, by reason of which business remained at a standstill for some months.

Only liberal compensation is said to have prevented him from bringing an action for damages to recover his loss.

Doubtful Imprisonment.

Even His Majesty's judges may sometimes exceed their authority; how much greater are the risks of those minor Solomons who must hear and determine in a narrower sphere.

There is an amusing tale of a young Revising Barrister of old who had occasion to order the attendant policeman to remove a drunken fisherman from his Revision Court. After a week's adjournment, he was breakfasting at his hotel before the next sitting when the policeman presented himself with: "Begging your lordship's pardon, but I wish to know what is to be done with the prisoner?" Aghast but calm, the young man ordered the culprit to be brought to him alone. He then lectured him severely on his offence, tactfully sacrificed a couple of sovereigns and so dismissed him. There was no action for false imprisonment.

Notes of Cases.

House of Lords.

Girls' Public Day School Trust, Ltd. *v.* Ereant.

29th July.

Income Tax—Public School—Exemption—Income Tax Act, 1918, Sched. A, No. 11, r. 1 (*c*).

The question raised by this appeal was whether the Wimbledon High School for Girls was a public school within the meaning of r. 1 (*c*) of No. 11 of Sched. A, so as to entitle the appellant company to an allowance in respect of the annual value of the premises. The company was originally incorporated in 1872. Between 1905 and 1912 the memorandum and articles were altered to enable the school to receive grants from public funds. The capital of the company was £200,005, divided into £40,000 preference shares of £5 each, and 100 new shares of one shilling each. The new shares were held upon trust to dispose of them as the Board of Education directed. Those shares were not entitled to any dividend, but special voting rights were attached to them. The preference shareholders were entitled to a dividend of 4 per cent. and on a winding up to receive back their capital. The school was managed by a governing body of twenty-four persons, of whom one-third were nominated by the local education authority, and the remainder by the council of the trust. The fees charged had to be approved by the Board of Education, and it was bound to receive a certain number of free pupils. The school had at all material dates been in receipt of grants from the Board of Education. The Court of Appeal held that the school was not a public school for the purposes of Sched. A, by reason of the fact that it was carried on by a company whose preference shareholders were entitled to receive dividends at the rate of 4 per cent. on their shares.

Lord Hailsham said he thought that the terms on which and the circumstances in which education was given were the determining factors, and that a school conducted by an individual for his own emoluments would clearly not be a public school, but it did not follow that wherever there was a possibility of any profit to an individual that prevented a school from being a public school. In the present case the school was open to the general public from which the company could not exclude pupils except with the approval of the public education authority, a large proportion of its pupils were scholars from public elementary schools, and a great proportion of its governing body was nominated by the local education authority. The sole object of the council was to maintain the school at the highest level of efficiency and the education provided was recognised as being what was commonly described as a public school education. The school was largely maintained by public moneys and satisfied the regulation which prohibited a parliamentary grant to a school conducted for private profit. Those factors seemed to afford ample material for concluding that the school was a public school and it followed that the appeal should be allowed.

Lords Warrington of Clyffe, Atkin, Thankerton and Macmillan concurred.

Counsel: *Sir John Simon*, K.C., *Latter*, K.C., *Edwardes Jones*, K.C., and *Gurney Beagley*; *The Attorney-General* (*Sir Wm. Jowitt*, K.C.), *Needham*, K.C., and *R. Hills*.

Solicitors: *Linklaters & Paines*; *Solicitor of Inland Revenue*.

[Reported by S. E. Williams, Esq., Barrister-at-Law.]

Probate, Divorce and Admiralty Division.

Peal, D. M. *v.* Peal, D. R. Peal *v.* Peal, otherwise Peel.

Lord Merrivale, P. 7th July.

Divorce—Indian Marriage—Nullity on the ground of consanguinity—Marriages of Anglo-Indian Roman Catholics—Ecclesiastical Dispensation—Indian Acts, Act III of 1872, s. 17.

These were cross-petitions for restitution of conjugal rights and for nullity of marriage by the wife and husband respectively. The parties went through a ceremony of marriage in 1921 at the Roman Catholic Church of St. Francis, Naini Tal, in India, and there was one child of the union, a daughter. The husband now alleged that the marriage was void as having been according to English law within the prohibited degrees of consanguinity, the wife petitioner being his aunt of the half-blood. The wife pleaded a special dispensation granted by the Roman Catholic Church in India giving validity to the marriage by the law of India. Questions as to the domicil of the parties were incidentally raised. The facts appear sufficiently from the judgment.

Lord Merrivale, P., in the course of delivering a considered judgment, said that two main contentions had been advanced on behalf of the respondent: (1) That his progenitors and he possessed an English domicil at all material times, and (2) that if their or his domicil should be held to be Anglo-Indian, the English marriage law must still apply. On behalf of the petitioner it was contended (1) that the domicil of the parties was Anglo-Indian, and (2) that the parties were Anglo-Indian Roman Catholics by the personal law appertaining to whom, they could lawfully have contracted marriage in India, if due ecclesiastical sanction had been obtained, as it actually had . . . (His lordship here stated that he was satisfied that the respondent acquired an English domicil in 1922 whatever his domicil had been before that date) . . . Assuming that at the time of the marriage ceremony the parties had been domiciled within the domains of the King-

Emperor in India, the question was what law determined their capacity to contract matrimony? The eighteenth century charters dealing with the matter were reviewed in *Lopez* v. *Lopez* (1886), In.L.R. XII Calc. 706. From 1851 there was a series of Indian Acts relating to marriage and divorce of Christians in India. The Indian Christian Marriage Act, 1872, s. 17, provided: "Nothing in this Act shall be deemed to validate any marriage which the personal law applicable to either of the parties forbids him to enter into." The absence of any specification of the prohibited degrees resulted from the fact that the Indian Legislature had by successive enactments provided a comprehensive code of law which governed the celebration of marriage not only for British Christians, whose union had been provided for by the older laws, but for native and foreign Christians in India, that was, for various classes of persons governed by different systems and codes of personal law. What was really in question was whether British subjects in India, who happened to be Roman Catholics, belonged, as regarded capacity to marry, to a distinct and legally different class from their British fellow subjects. If they did, it would seem that of their own volition, contrary to the general law, by marriage within the prohibited degrees, they might create relationships and confer successional rights and interests in prejudice of the statutory rights and interests of their kin. There was no trace in the statutes of any such intention on the part of the Indian Legislature. There would therefore be a decree that the ceremony of marriage in 1921 was null and void, but the decree would not be made absolute until the petitioner had had an opportunity of securing any rights she might have by application to the court.

COUNSEL: *Serjeant Sullivan*, K.C., and *Holroyd Pearce*, for the wife; *Cotes Preedy*, K.C., and *Eric O'Donnell*, for the husband.

SOLICITORS: *Ellis & Willes and Ingpen & Armitage; Randolph & Dean.*

[Reported by J. F. COMPTON-MILLER, Esq., Barrister-at-Law.]

Books Received.

Tolley's Handbook of Income Tax, Super-tax and Sur-tax, 1930-31. CHARLES H. TOLLEY, A.C.I.S., F.A.A. London: Waterlow & Sons, Ltd. 1s. net.

The British Year Book of International Law. 1930. Eleventh year of issue. 285 pp. (with Index). HUMPHREY MILFORD. Oxford University Press. 16s. net.

Ministry of Health. Report of the Departmental Committee on the Relief of the Casual Poor. 1930. Cmd. 3640. H.M. Stationery Office. 1s. 6d. net.

Jones' Book of Practical Forms for use in Solicitors' Offices. Vols. II and III. With Precedents, Dissertations, Notes and References. Third Edition. Revised by CHARLES COSWAY. Vol. II, 391 pp. (with Index); Vol. III, 447 pp. (with Index). London: Effingham Wilson. 10s. 6d. (each) net.

The Householder's Duty respecting Repairs. M. F. CAHILL, Solicitor. Second Edition. Revised by R. BORREGAARD, M.A. (Oxon), Barrister-at-Law. 231 pp. (with Index). 1930. London: Effingham Wilson. 6s. net.

The Hague Rules explained, being the Carriage of Goods by Sea Act, 1924. With Introduction, Notes and Appendices. SANFORD D. COLE, Barrister-at-Law. 1930. Third Edition. 158 pp. (with Index). London: Effingham Wilson. 6s. net.

Chronological Table and Index of the Statutes covering the Legislation to 31st December, 1929. Forty-fifth Edition. Vol. I—Chronological Table of all the Statutes. 709 pp. £1 1s. net. Vol. II—Index to the Statutes in force. 1.915 pp. £2 15s. net. H.M. Stationery Office.

Rules and Orders.

THE SUPREME COURT FEES ORDER, 1930. DATED JULY 29, 1930.

Continued from page 600.

SECTION VIII.

FEES PAYABLE IN THE PAY OFFICE.

First Column. Item.	Second Column. Fee. £ s. d.	Third Column. Document to be Stamped.
111. For keeping an account of funds in Court which have not been dealt with (otherwise than by the continuous investment or placing on deposit of interest) for at least fifteen years, and have been carried over to the account of unclaimed balances— per 100*l.*	0 15 0	This fee is paid by transfer from the funds in Court to the account of fees on unclaimed balances.
Note.—This fee is payable out of the funds at the end of the period, and is to be calculated *pro rata* on their actual value at the date when the carrying over took place. In the case of an account of an infant, this fee is not payable till after such further period, if any, in addition to the 15 years, as will extend to five years after the infant has attained 21; or, if the date of the birth of the infant is unknown, till after a further period, in addition to the 15 years, of 10 years.		
112. (*a*) On a certificate of the amount and description of any money, funds or securities (except in Lunacy) ..	0 2 0	
(*b*) On redating any such certificate	0 1 0	The request.
(*c*) On a transcript of an account for each opening (except in Lunacy) including the request therefor	0 2 0	The transcript.
113. On a request to the Paymaster, Bank of England, or a Registrar of the Probate, Divorce and Admiralty Division (unless otherwise provided), for any of the following purposes: paying, lodging, transferring or depositing money, funds, or securities in Court without an order, or money in addition to the amount directed by an order to be paid in; paying out of Court any money without an order or a certificate of a taxing officer; information in writing in respect of any money, funds or securities, or any transaction in the Pay Office	0 2 0	The request.
114. On a request for information respecting any money, funds, or securities to the credit of any cause or matter contained in any list prepared by the Paymaster of causes and matters to the credit of which any money, funds, or securities have not been dealt with during 15 years	0 2 6	The request.
115. On lodgment in Court under the Trustee Act, 1925, and S.C. Funds Rule 41 (*b*)	0 5 0	The office copy of Schedule.
116. On preparing a power of attorney	0 5 0	The power of attorney.
117. On a request for a certificate of the lodgment of any funds in Court:—		
(*a*) In Lunacy	0 1 0	The request.
(*b*) In any other Division ..	0 2 0	

SECTION IX.

Fees Payable on the Taxation of Costs.

First Column. Item.	Second Column. Fee. £ s. d.	Third Column. Document to be Stamped.
118. On obtaining a reference to a Taxing Master on a document entitling the applicant to taxation or to the opinion of a Taxing Master thereon, not being a judgment or order of the Supreme Court or a request from an officer thereof or a notice of discontinuance ..	1 0 0	The document.
119. On the taking of a cash account between the solicitor and his client on a taxation under the Solicitors Act, 1843, or otherwise :— for every 100*l.* or fraction of 100*l.* of the amounts found to have been received and paid ..	0 1 0	The bill.
120. On the taxation of a bill of costs— (*a*) where the amount allowed does not exceed 4*l.* ..	0 2 0	The bill.
(*b*) where the amount allowed exceeds 4*l.*, for every 2*l.* or fraction thereof allowed	0 1 0	The bill.
121. On the allowance of the result of a taxation except in the case of taxations by the Sitting Master	0 10 0	The bill.

Note.—The Taxing Officer may in any case require the bill of costs to be stamped before taxation with the amount of fees which would be payable if the bills were allowed by him at the full amount thereof, including in cases under the Solicitors Act, 1843, the fee payable in respect of the cash account.

SECTION X.

Miscellaneous Fees.

Distringas.		
122.—(*a*) On filing a notice under Order XLVI., Rule 4 ..	0 10 0	The notice.
(*b*) On amending the same ..	0 2 6	The amended notice.
Registration of Judgments.		
123. On a certificate of a judgment for registration in Ireland or Scotland under the Judgments Extension Act, 1868	0 10 0	The praecipe.
124. On registration of a certificate issued by an Irish or Scottish Court under that Act	1 0 0	The certificate.
125. On a certificate of the entry of a satisfaction under that Act ..	0 2 6	The certificate.
126. For a search in the registers of Irish and Scottish Judgments— for each name	0 2 6	The praecipe.
Bills of Sale.		
127.—(*a*) On filing a bill of sale and affidavit therewith, when the consideration (including further advances)—		
(i) does not exceed 100*l.*	0 5 0	The bill of sale.
(ii) exceeds 100*l.* but does not exceed 200*l.* ..	0 10 0	
(iii) exceeds 200*l.*	1 0 0	
(*b*) On filing under the Bills of Sale Acts, 1878 and 1882, any other document	0 10 0	The document.
128. On filing an affidavit of re-registration of a bill of sale or any such other document ..	0 10 0	The affidavit.
129. On filing a *fiat* of satisfaction ..	0 5 0	The fiat.
130. For an official certificate of the result of a search in one name in any register or index under the custody of the Registrar of bills of sale, if not for more than five folios	0 5 0	Certificate of search.
for every additional folio ..	0 0 8	
for every additional name if included in the same certificate	0 2 0	
131. For a continuation search, if made within one calendar month of date of official certificate (the result to be endorsed on such certificate)	0 2 0	Certificate of search.
Commissions, etc.		
132. On sealing or issuing a commission to take oaths or affidavits in the Supreme Court ..	5 0 0	The commission or certificate.
133. On sealing any other commission unless otherwise provided ..	2 0 0	The praecipe.
134. On a report by a Committee of Judges on an estate bill pursuant to Standing Order of the House of Lords, No. 153 ..	10 0 0	The report.
135. On an allowance of byelaws or table of fees	2 0 0	The byelaws or table of fees.
136. On taking the acknowledgment of a deed by a married woman	1 0 0	The praecipe.
137. On appointment of commissioners under glebe exchange..	1 0 0	The praecipe.
138. Upon an application for the production of records or documents to be given in evidence— (*a*) where the records or documents are sent by post—		
For the first document ..	0 5 0	The application.
For each additional document	0 2 0	The application.
(*b*) where an officer is required to attend, whether on subpœna or not, his reasonable expenses, and, in addition, for each day or part of a day when he is necessarily absent from his office	2 0 0	The application.
The officer may require a deposit of stamps on account of any further fees and a deposit of money on account of any further expenses which may probably become payable beyond the amount paid in fees and expenses on the application, and the officer or his clerk taking such deposit shall thereupon make a memorandum thereof on the application. The officer may also require an undertaking in writing to pay any further fees and expenses which may become payable beyond the amounts so paid and deposited.		
139. On taking an affidavit or an affirmation or attestation upon honour in lieu of an affidavit or a declaration, except for the purpose of receipt of dividends from the Paymaster-General, for each person making the same	0 2 0	The affidavit, affirmation, or declaration. *Note.*—The amount of stamps should be marked on the office copy. (In Probate Registry, the document to be stamped is the fee-book or the affidavit and adhesive stamps are permitted.)
And in addition thereto for each exhibit therein referred to and required to be marked..	0 1 4	
140. On taking a recognisance or bond or vacating the same ..	0 10 0	The recognisance or bond or order.

First Column.	Second Column.	Third Column.
Item.	Fee.	Document to be Stamped.
	£ s. d.	
141. On assignment of a bond ..	0 5 0	The assignment.
142. On filing for registration a certificate of the Controller of the Clearing Office under paragraph 1 (iv) of the Treaty of Peace Order, 1919	0 10 0	The certificate.
143. On sealing or issuing any writ, summons, citation, notice, *fiat*, certificate or other document where no other fee is prescribed by this Schedule	0 5 0	The sealed or issued document or præcipe.
Note.—If a copy of the document is filed at the same time no fee is payable on filing the copy.		

SECTION XI.

COMPANIES.

1. Fees Nos. 144, 145 and 146 are payable whether the company is being wound up or not.

2. Fees Nos. 147, 148, 149 and 150 are payable in respect of proceedings in the winding-up of companies.

3. Fees in other Sections of this Schedule are payable on proceedings relating to companies, so far as they are applicable.

4. In this Section, unless the context otherwise requires, a section referred to by number means the section so numbered in the Companies Act, 1929.

144. On presenting a petition :— (*a*) under section 5 to confirm an alteration in a memorandum; (*b*) under section 334 to confirm the substitution of a memorandum and articles for a deed of settlement; (*c*) under section 46 to confirm the reduction of a capital redemption reserve fund; (*d*) under section 56 to confirm a reduction of capital; or (*e*) under section 153 to sanction a compromise or scheme of arrangement	5 0 0	The petition.
Note.—This fee includes any fee on answering a petition or setting down for hearing. Where a petition is presented under more than one of these sections, only one fee of £5 shall be charged on the petition.		
145. On presenting a petition under section 295 to restore a name to the register of companies ..	2 0 0	The petition.
146. On a certificate as to debts under section 5 or section 46, or section 56	5 0 0	The certificate.
147. On presenting a petition for the winding up of a company by or under the supervision of the court	3 0 0	The petition.
Note.—This fee includes any fee on answering a petition or setting down for hearing. No fee is payable on a winding up order or an order continuing a voluntary liquidation subject to the supervision of the court.		
148. On an order appointing a shorthand writer	0 7 6	The order.
149. On an inspection of a file of proceeding under Rule 19 of the Companies (Winding Up) Rules, 1929, by a person not entitled to inspect free of charge	0 1 6	The application.
150. On a proof of debt above £2 (other than a proof for workmen's wages under Rule 104 of the Companies (Winding Up) Rules, 1929)	0 1 0	The proof. (Adhesive stamps permitted.)

Schedule II.

ORDERS REVOKED.

The Companies (Supreme Court) Fees Order, 1923.(1)
The Supreme Court Fees Order, 1924.(2)
The Supreme Court Fees (Amendment) Order, 1925.(3)
The Supreme Court Fees (Amendment) Order, 1926.(4)
The Supreme Court Fees (Amendment) Order, 1928.(5)
The Supreme Court Fees (Amendment No. 2) Order, 1928.(6)

(1) S.R. & O. 1923 (No. 894) p. 144
(2) S.R. & O. 1924 (No. 966) p. 1712
(3) S.R. & O. 1925 (No. 1108) p. 1548
(4) S.R. & O. 1926 (No. 1477) p. 1251
(5) S.R. & O. 1928 (No. 625) p. 1224
(6) S.R. & O. 1928 (No. 1010) p. 1227

Legal Notes and News.

Honours and Appointments.

Mr. CLIFFORD ATKINS, Solicitor, Ross, has been appointed Clerk and Solicitor to the Ross Urban District Council.

Mr. R. G. WINTER has been appointed Clerk and Solicitor to the recently constituted Kingsbridge and Salcombe Urban District Council.

Mr. HENRY GILBERT SANDIFORD, solicitor, of the firm of Calder Woods & Sandiford, of No. 7, New-court, Lincoln's-inn, W.C.2, and Guildford, has been appointed a Commissioner to Administer Oaths. Mr. Sandiford was admitted in 1920.

Mr. RICHARD EDGAR PERRINS, solicitor, who was recently promoted to the position of Deputy Town Clerk, Southport, has now been appointed Town Clerk of that County Borough, to fill the vacancy caused by the retirement of Mr. E. Jarratt.

Miss G. M. GOODALL, of Thame (Oxon), has been appointed Clerk and Rating Valuation Officer to the New Mill Urban District Council.

Professional Partnerships Dissolved.

GLYNN HENRY REGINALD BARTON and LESLIE JAMES POCOCK, Solicitors, 36, Red Lion Square, W.C.1 (Glynn Barton & Pocock), dissolved by mutual consent as from 18th August, 1930. The said business will be carried on in the future by G. H. R. Barton.

Wills and Bequests.

Mr. Joseph Read, of Wynd Point, Myddleton, Ilkley, and of Read, Eaton and Co., solicitors, Bradford, left estate of the gross value of £27,234, with net personalty £21,489.

Mr. Walter H. Shaw, Scarisbrick-street, Southport, solicitor, left £8,739, with net personalty £8,657. He gave his household and personal effects and consumable stores (except money or securities for money) to Hannah Smith, stating "I wish to record that deep devotion and care of Hannah Smith during the last thirty years, first to my mother, then to my sister, and now to myself. The way she has cared for me has been beyond all praise." All his other property he left on trust to pay the income to Hannah Smith for life, or until she shall marry, and then equally between his friend, John McClure, the Bible Churchmen's Missionary Society, and the British and Foreign Bible Society.

Mr. Charles Woodin Law, of Carlisle-road, Hove, barrister-at-law, left estate of the gross value of £8,808.

Mr. Hugh Winfield Roll, of Sussex-square, Brighton, solicitor, left estate of the gross value of £9,471.

Mr. Charles Gardner, of St. John's Park, Blackheath, S.E., and of Bucklersbury, E.C., solicitor, left estate of the gross value of £34,087.

DEPARTMENTAL COMMITTEE ON REGISTRATION OF ACCOUNTANTS.

The evidence taken by the Departmental Committee on the Registration of Accountants at their meeting, on the 3rd July, has now been published, and copies may be obtained from H.M. Stationery Office or through any bookseller :—

Eighth Day : 3rd July ; price 2s.

Evidence by :—

(*a*) Association of British Chambers of Commerce.
(*b*) Federation of British Industries.
(*c*) Law Society.
(*d*) Railway Companies' Association.
(*e*) Society of Civil Servants.

This publication also includes memoranda by :—

(*a*) H.M. Treasury.
(*b*) British Insurance Association.
(*c*) Baltic Mercantile and Shipping Exchange, Limited.
(*d*) London Association of Accountants, Limited.
(*e*) Mr. Sydney Atkins, agent, accountant and assessor, etc.
(*f*) Mr. J. Copeland, accountant and auditor.

REVENUE FROM CROWN LANDS.

The one hundred and eighth report of the Commissioners of Crown Lands shows that the total gross revenue of Crown Lands during the year ended 31st March, 1930, was £1,736,068, and that the total gross expenditure was £433,457. The arrears were £45,129. Payments into the Exchequer amounted to £1,290,000, as compared with £1,210,000 in the preceding year. Exclusive of copyholds held of the Crown, foreshores and areas in which the Crown owns the minerals but not the surface, the property in charge of the Commissioners in England, Wales, Scotland, Northern Ireland and the Isles of Man and Alderney extends to about 225,500 acres, of which about 107,000 acres are agricultural land, and about 6,000 acres are under the growth of timber, and about 81,500 acres of unenclosed wastes are subject to common rights. The accounts are given in detail in the report, which is published by the Stationery Office, price 1s. 6d.

ECONOMY IN WORDS.

Mr. A. T. Gregory, writing in *The Times* of Thursday, the 4th September, says that the advice given in a leading article in that paper on the 28th August to writers generally to prune their first drafts and excise non-essential words is timely, but not new. Nearly 2,000 years have passed since Horace gave similar counsel to journalists and authors of his day. Here is a free translation which has served him in good stead during a long editorship in a country town :—

Oh yes, believe me, you must draw your pen
Not once or twice, but o'er and o'er again,
Through what you've written, if you would entice
The man who reads you once to read you twice.

THE CITY POLICE FORCE.

The annual report of the Commissioner of the City of London Police Force (Sir Hugh Turnbull) states that the strength of the force last year was 1,135. The general health of the force was satisfactory. The total number of admissions to the Police Hospital was 423, many being caused by the prevalence of influenza. The number of policemen injured on duty was 72. Fifty-three men left the force and 57 were admitted last year. There were four dismissals and one death. The number of applications for admission was 1,591.

MISSING U.S. JUDGE.

The mysterious disappearance of Mr. Justice Joseph Crater, a judge of the Supreme Court of the State of New York, says the *Daily Telegraph*, still remains unexplained. He was last seen on 6th August, when he cashed a cheque, and was described by the court attendant as still the same "jolly old judge." The police are taking no action to find the missing man, and his wife, who occupies a summer villa on the coast of Maine, declares she is completely ignorant of his whereabouts.

It is understood that no passport had been issued to the missing man.

The Minister of Health has sent a circular to local authorities in England and Wales calling attention to the Public Works Facilities Act, recently passed by Parliament, to expedite work in relief of unemployment. The circular sets out briefly the principal provisions of the Act.

Stock Exchange Prices of certain Trustee Securities.

Bank Rate (1st May, 1930) 3%. Next London Stock Exchange Settlement Thursday, 25th September, 1930.

	Middle Price 10th Sep. 1930.	Flat Interest Yield.	Approximate Yield with redemption.
English Government Securities.		£ s. d.	£ s. d.
Consols 4% 1957 or after	88¼	4 10 8	—
Consols 2½%	55¼	4 10 11	—
War Loan 5% 1929-47	104	4 16 2	—
War Loan 4½% 1925-45	100½	4 9 7	4 9 0
War Loan 4% (Tax free) 1929-42	103	3 17 8	3 14 0
Funding 4% Loan 1960-90	92½	4 6 6	4 6 9
Victory 4% Loan (Available for Estate Duty at par) Average life 35 years	95	4 4 3	4 5 6
Conversion 5% Loan 1944-64	105½	4 14 9	4 13 6
Conversion 4½% Loan 1940-44	100	4 10 0	4 10 0
Conversion 3½% Loan 1961	78	4 9 9	—
Local Loans 3% Stock 1912 or after	64½	4 13 0	—
Bank Stock	259½	4 12 6	—
India 4½% 1950-55	87	5 3 6	5 9 6
India 3½%	64xd	5 9 5	—
India 3%	55xd	5 9 1	—
Sudan 4½% 1939-73	95	4 14 9	4 15 6
Sudan 4% 1974	87	4 12 0	4 14 3
Transvaal Government 3% 1923-53 (Guaranteed by British Government, Estimated life 15 years.)	84½	3 11 0	4 1 0
Colonial Securities.			
Canada 3% 1938	91	3 5 11	4 6 0
Cape of Good Hope 4% 1916-36	97	4 2 6	4 10 0
Cape of Good Hope 3½% 1929-49	84	4 3 4	4 15 6
Ceylon 5% 1960-70	102	4 18 0	4 17 9
Commonwealth of Australia 5% 1945-75	89	5 12 4	5 13 9
Gold Coast 4½% 1956	93	4 16 9	4 19 9
Jamaica 4½% 1941-71	94	4 15 9	4 17 0
Natal 4% 1937	95	4 4 3	4 18 0
New South Wales 4½% 1935-45	83½	5 7 9	6 4 9
New South Wales 5% 1945-65	87⅛	5 14 3	5 17 0
New Zealand 4½% 1945	96	4 13 9	4 17 6
New Zealand 5% 1946	102	4 18 0	4 16 3
Nigeria 5% 1950-60	103	4 17 1	4 18 3
Queensland 5% 1940-60	87½	5 14 3	5 17 9
South Africa 5% 1945-75	102	4 18 0	4 17 9
South Australia 5% 1945-75	88	5 13 8	5 15 0
Tasmania 5% 1945-75	89½	5 11 9	5 12 9
Victoria 5% 1945-75	88	5 13 8	5 15 0
West Australia 5% 1945-75	88	5 13 8	5 15 0
Corporation Stocks.			
Birmingham 3% on or after 1947 or at option of Corporation	63	4 15 3	—
Birmingham 5% 1946-56	103	4 17 1	4 16 0
Cardiff 5% 1945-65	101	4 19 0	4 19 3
Croydon 3% 1940-60	71	4 4 6	4 17 3
Hastings 5% 1947-67 (First full half year's Dividend in October, 1930.)	102	4 18 0	4 17 6
Hull 3½% 1925-55	79	4 8 7	4 19 6
Liverpool 3½% Redeemable by agreement with holders or by purchase	75	4 13 4	—
London City 2½% Consolidated Stock after 1920 at option of Corporation	53	4 14 4	—
London City 3% Consolidated Stock after 1920 at option of Corporation	64	4 13 9	—
Manchester 3% on or after 1941	63	4 15 3	—
Metropolitan Water Board 3% "A" 1963-2003	66	4 10 11	—
Metropolitan Water Board 3% "B" 1934-2003	67	4 9 7	—
Middlesex C.C. 3½% 1927-47	85	4 2 4	4 16 0
Newcastle 3½% Irredeemable	73	4 15 11	—
Nottingham 3% Irredeemable	64	4 13 9	—
Stockton 5% 1946-66	101	4 19 0	4 18 9
Wolverhampton 5% 1946-56	102	4 18 0	4 17 3
English Railway Prior Charges.			
Gt. Western Rly. 4% Debenture	81	4 18 9	—
Gt. Western Rly. 5% Rent Charge	100	5 0 0	—
Gt. Western Rly. 5% Preference	92½	5 8 1	—
L. & N.E. Rly. 4% Debenture	75½	5 6 0	—
L. & N.E. Rly. 4% 1st Guaranteed	71	5 12 8	—
L. & N.E. Rly. 4% 1st Preference	56	7 2 10	—
L. Mid. & Scot. Rly. 4% Debenture	79½	5 0 8	—
L. Mid. & Scot. Rly. 4% Guaranteed	75½	5 6 0	—
L. Mid. & Scot. Rly. 4% Preference	62	6 9 1	—
Southern Railway 4% Debenture	80½	4 19 5	—
Southern Railway 5% Guaranteed	97½	5 2 7	—
Southern Railway 5% Preference	85	5 17 8	—

VALUATIONS FOR INSURANCE. It is very essential that all Policy Holders should have a detailed valuation of their effects. Property is frequently very inadequately insured, and in case of loss insurers suffer accordingly. **DEBENHAM STORR & SONS (LIMITED)**, 26, King Street, Covent Garden, W.C.2, the well-known chattel valuers and auctioneers (established over 100 years), have a staff of expert valuers and will be glad to advise those desiring valuations for any purpose. Jewels, plate, furs, furniture, works of art, bric-a-brac, a speciality. 'Phones: Temple Bar 1181-2.

SOLICITOR, B.A., LL.B. (Camb.), available for locum work or to assist busy solicitor. South. Conveyancing, probate, trust, and general.—Box 95, Solicitors' Journal, 29, Breams-buildings, E.C.4.

SOLICITOR (36) will be glad to hear from others in London with a view to amalgamation or sharing of office in return for services. Small capital available.—Box 531, Solicitors' Journal, 29, Breams-buildings, E.C.4.

SOLICITOR (2nd Class Honours), with over 30 years' continuous experience in conveyancing, trust and probate work, willing to assist Solicitors by post.—"S." Box 312, Solicitors' Journal, 29, Breams-buildings, E.C.4.

ADMITTED Solicitor (Honours), young, Public school, desires clerkship (public authority or private firm); experience mostly of conveyancing, probate, trust work and general practice. Advocacy desirable. Salary £250, or by arrangement.—Box 489, Solicitors' Journal, 29, Breams-buildings, E.C.4.

EX-OFFICERS AND OTHER RANKS.

THE Proprietors of The Solicitors' Journal have placed this space at the disposal of THE BRITISH LEGION OFFICERS' ASSOCIATION, EMPLOYMENT BUREAU, 3-4, Clement's Inn, Strand, London, W.C.2 (Telephone Holborn 5769), to whom all replies should be addressed, quoting number of advertisement, date of insertion and the name of this paper.

EX-OFFICER, 43, qualified and experienced secretary, requires private secretaryship; excellent knowledge general business, Stock Exchange, legal and company affairs; shorthand, accustomed responsibility initiative; high credentials; reasonable salary. 7756

ADVERTISER, Public School, retired Major, age 41, 21 years' army experience; used to handling men; organising and administrative experience; willing to take any suitable job offered. Dis. 338

EX-OFFICER, middle-aged, vigorously healthy, seeks employment home or abroad; many years secretary and director important companies administrative and management experience; world traveller, carrying out many Dominion and foreign commercial and diplomatic missions; highest references. 12312

EX-OFFICER, age 45, married, 20 years' commercial experience in China, held executive positions, thorough knowledge of conditions, wants position of trust, in any capacity, home or abroad. Dis. 341

EX-OFFICER desires post Secretary Officers' mess or club. Over a year's experience mess and wine secretary to large gunners' mess, India; charge of staff, accounts, wine cellar, bottling, silver, stores; all catering and ordering; world travelled; 18 years' East and Africa. Single. 12165

EX-OFFICER, 40, married, A.R.S.M., 10 years own business, mechanical transport, own car, organiser. Speaks Spanish, slight French, seeks employment, willing to represent firms in South America. Dis. 340

ARTICLED CLERKS, &c.

LONDON Solicitor has vacancy for Articled pupil; personal supervision; good prospects; premium; preference for public school boy.—Write Box 538, Solicitors' Journal, 29, Breams-buildings, E.C.4.

CONVEYANCING firm in Midlands have vacancy for articled clerk. Premium secondary consideration; hard worker essential.—Box 534, Solicitors' Journal 29, Breams-buildings, E.C.4.

ARTICLED Clerkship required by public schoolboy, age 16; matriculated; moderate premium. City, West End or South of Thames preferred.—"P.," Box 527, Solicitors' Journal, 29 Breams-buildings, E.C.4.

VACANCY in newly established Manchester office for energetic articled clerk; personal supervision and tuition assured; premium essential.—Box 314, Solicitors' Journal, 29, Breams-buildings, E.C.4.

SOLICITOR, with busy and growing general practice, has vacancy for Articled Clerk. Personal supervision. Premium required, part returned.—Apply, Box 146, Solicitors' Journal, 29 Breams-buildings, E.C.4.

SOLICITOR, general practice and clerk to local authority in growing South Coast town, has vacancy for articled clerk. Public school man preferred Good prospects for suitable man used to country life.—Box No. 87, Solicitors' Journal, 29, Breams-bldgs., E.C.4.

PRACTICES AND PARTNERSHIPS.

CONVEYANCING.—Solicitor (M.A. Cantab.), 20 years London practice, will take upon terms, conveyancing clientele (or part thereof) of a deceased or retiring solicitor.—Box 523, Solicitor's Journal, 29, Breams-buildings, E.C.4.

SOLICITOR desires to purchase old-established general and conveyancing practice in or near London showing substantial profits; or early succession.—Box 99, Solicitors' Journal, 29, Breams-buildings, E.C.4.

SOLICITOR (35), M.A., Oxon, Commissioner for Oaths, desires partnership in old-established Conveyancing and General Country Practice; preferably in Chester or neighbouring counties. Wide experience in conveyancing, trust and family business and general practice. Able to introduce business; necessary capital available.—Box 246, Solicitors' Journal, 29, Breams-buildings, E.C.4.

SOLICITOR, practising own account, desires to purchase established progressive Conveyancing and General Practice producing average net profit £1,000 per annum in London.—Box 124, Solicitors' Journal, 29 Breams-buildings, E.C.4.

OFFICES.

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INVESTMENTS.

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